

10/632, 374

In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. - 23. (Cancelled)

24
24. (Currently amended) A method of manufacturing a thin film magnetic head comprising:

(a) the step of forming a bottom pole layer on a lower core layer with a predetermined length from a surface facing a recording medium in ~~[[the]]~~ a-height direction;

(b) the step of forming a first insulating layer on the bottom pole layer and the lower core layer, and then planarizing ~~[[the]]~~ upper surfaces of the bottom pole layer and the first insulating layer to the same plane;

(c) the step of forming a nonmagnetic gap layer on at least the bottom pole layer;

(d) the step of forming a partial insulating layer on the bottom pole layer with the gap layer provided therebetween to start from a position at a predetermined distance from the surface facing the recording medium so that a gap depth is regulated by the predetermined distance;

(e) the step of forming a coil layer on a portion of the first insulating layer which is behind the partial insulating layer in the height direction, and coating the coil layer with a second insulating layer; and

(f) the step of forming an upper core layer on the gap layer, the partial insulating layer and the second insulating layer, in which the upper core layer comprises a narrow tip region formed on the gap layer and the partial insulating layer to be exposed with a track width at the surface facing the recording medium, and a rear end region formed on the second insulating layer so that ~~[[the]]~~ a width dimension in the track width direction gradually increases in ~~[[the]]~~ a-backward height direction from ~~[[the]]~~ an end edge of the tip region.

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24. (Currently amended) ~~[[A]]~~ The method of manufacturing a thin film magnetic head according to Claim ²⁴23, wherein in the step (d), the partial insulating layer is formed to extend to ~~[[the]]~~ a top of the first insulating layer.

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25. (Currently amended) ~~[[A-]]~~ The method of manufacturing a thin film magnetic head according to Claim ²⁵24, wherein the partial insulating layer comprises an organic insulating layer.

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26. (Currently amended) ~~[[A]]~~ The method of manufacturing a thin film magnetic head according to Claim ²⁶25, further comprising the following step (g) between the steps (b) and (c), and the following step (h) used instead of the step (e):

(g) the step of partially cutting ~~[[the]]~~ a top of the first insulating layer to form a coil forming surface behind the bottom pole layer in the height direction; and

(h) the step of forming a coil layer on the coil forming surface, and coating the coil layer with a second insulating layer.